

Policy/Procedure: 201.I Meals**Statement of Policy**

Claims for meals shall represent actual, reasonable and necessary expenses. Payment/Reimbursement for alcoholic beverages is not allowed. Tax and tips (limited to 15%) are included in the maximum allowable amount. When an employee is entitled to two or more consecutive meals in a day, he/she may exceed the allowable maximum per meal provided the total amount does not exceed the maximum allowed per day. Savings do not accrue and cannot be applied to expenses claimed another day. Meals included in the cost of conference registrations, lodging, etc. are not separately reimbursable unless the traveler is restricted to a special diet for medical reasons and provides a doctor's note in their receipt packet. Diet restrictions made for personal reasons (e.g. low-carb, vegetarian) do not qualify for this exception.

Meal Maximums and Eligibility

Meal payment/reimbursement for university employees and job candidates is limited to the maximums listed below. Receipts are not required for personal meals within the allowable limits. Meals for non-UW employees are not restricted but must be reasonable and in accordance with the Divisional Business Office policy.

| <i>Maximums are inclusive of tax and tip.</i> | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------|---------|-------------------|--------|----------------------------------------------------|---------|-------------------|--------|
| <i>Note: Alaska and Hawaii are considered domestic locations in regards to meal and lodging maximums.</i> | | | | | | | | | |
| | | Rates for expenses incurred prior to 07/01/2013 | | | | Rates for expenses incurred on or after 07/01/2013 | | | |
| | | Breakfast | Lunch | Dinner | Total | Breakfast | Lunch | Dinner | Total |
| In-State | | \$8 | \$9 | \$17 | \$34 | \$8 | \$10 | \$20 | \$38 |
| Out-of-State | | \$10 | \$10 | \$20 | \$40 | \$10 | \$15 | \$25 | \$50 |
| Eligibility Times while in Travel Status | Leave Before | 6:00AM | 10:30AM | 6:00PM (See note) | 6:00AM | 6:00AM | 10:30AM | 6:00PM (See note) | 6:00AM |
| | Return After | 10:00AM | 2:30PM | 7:00PM | 7:00PM | 10:00AM | 2:30PM | 7:00PM | 7:00PM |

Note: Provided the individual is departing for overnight travel prior to 6:00PM.

At the discretion of the Divisional Business Office, employee/job applicant meal claims in excess of the maximums may be reimbursed if supported by a receipt and a reasonable explanation. A meal expense exceeding the maximum is generally considered reasonable if the circumstances leading to the additional cost are outside of the employee's control.

International Meal Maximums

For foreign travel, including US possessions (e.g. Puerto Rico), separate dollar maximums apply for meals. The daily meal maximum for specific locations and dates can be found at <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>. The daily maximum is located in the "Local Meals" column. When claiming individual meals, calculate the maximum allowed based on the percentages below:

| <i>The daily maximums are prorated as follows:</i> | | |
|----------------------------------------------------|-------------------|--------------------|
| Breakfast: 20% | Lunch: 30% | Dinner: 50% |

Example: While travelling to Banff, Canada, the daily meal maximum is \$86 in the chart below. Using the above percentages, a traveler is allowed \$17.20 for breakfast, \$25.80 for lunch and \$43.00 for dinner.

| Locality | Seasons (Beg-End) | Maximum Lodging | Local Meals | Proportional Meals | Local Incidental |
|----------|-------------------|-----------------|-------------|--------------------|------------------|
| BANFF | 01/01-12/31 | 365 | 86 | 49 | 21 |
| CALGARY | 05/01-09/30 | 353 | 98 | 55 | 24 |

Hosted Meal

When business must be conducted during meal-time hours, employees may purchase meals on behalf of others if one of the following apply:

- The meeting was held in the headquarters city of the majority of the attendees and business could not be effectively conducted without the inclusion of a meal.
- The meal was provided in the headquarters city and a mealtime speaker was scheduled.
- Business was conducted during the meal.
- Facilities were not available near the meeting location for the attendees to eat on their own.

Standard meal maximums apply. See [Meal Maximums and Eligibility](#).

Note: Itemized receipts are required for all hosted meals.

Meals during Single-Day Trips

Reimbursement for meals in connection with same day travel (no overnight lodging involved) may be considered tax-reportable income, depending on the circumstances. Reimbursement is not tax-reportable if UW business is conducted during the meal. In such cases, the claimant must document the business purpose as well as the names of the individuals in attendance.

Receipt/Documentation Requirements

Receipts are not required for personal meals within the allowable limits; however, certain circumstances do require receipts and documentation:

| Type of Meal | Receipt/Documentation Requirements |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Hosted Meal</p> | <ul style="list-style-type: none"> • UW - Madison business purpose • Itemized receipt • List of attendees <p><i>Note: Some Divisional Business Offices may require the use of the Events - Meal Payment Form.</i></p> |
| <p>Meal Exceeding the Allowable Maximum</p> | <ul style="list-style-type: none"> • Itemized receipt • Justification of overage • Divisional Business Office approval |
| <p>Meals during Single-Day Trips</p> | <ul style="list-style-type: none"> • If business was conducted during the meal: <ul style="list-style-type: none"> ◦ UW – Madison business purpose ◦ List of attendees <p><i>Note: If business was not conducted during the meal, reimbursement is considered tax-reportable income for the individual.</i></p> |

Contacts

Travelers and departmental staff should contact their respective Divisional Business Office for policy or procedural questions.

Divisional Business Offices may contact uwtravel@bussvc.wisc.edu with questions.